

Repeal Section 75.30 of the Property Taxes Law to eliminate a notation that a supplemental assessment is pending on the roll being prepared.

Source: Property and Special Taxes Department and Legal Department

The assessment roll generally lists the assessed value of all property located in the county for a particular fiscal year, and includes information such as the location of the property, either by assessors parcel number or legal description, the property owner's name and mailing address and any exemptions the property is receiving.

Revenue and Taxation Code Section 1602 requires that the assessment roll, or a copy thereof, be made available for inspection by all interested parties during regular office hours. Sections 109.5 and 109.6 provide that the data included in the assessment roll may be electronically maintained so that no physical document need be prepared. But the data must be stored in a manner that can be made readily available to the public in an understandable form.

Section 75.30 of the Revenue and Taxation Code requires the assessor to place a notation on "the roll being prepared" (i.e., the roll for the next fiscal year) to indicate a pending supplemental assessment and to also notify the auditor, who places a notation of pending supplemental assessment on the current roll or on an attached separate document. Under the current method of electronic rolls, it is not practical to implement what is basically a requirement intended for a physical paper format. No harm has resulted to any taxpayer from the lack of such a notation.

The public can determine from other data sources maintained by the assessor and available at the assessor's office regarding any pending supplemental assessments. Additionally, with respect to the property owner specifically impacted by a pending supplemental assessment, Section 75.31 requires the assessor to personally notify the assessee of the new base year value and the amount of the supplemental assessment(s). With respect to transmitting the data to the county auditor, Section 75.40 outlines the supplemental assessment information that the assessor is to transmit to the auditor.

Because of the lack of a physical document, this suggested change generally reflects the existing practice in many county assessors' offices. Therefore, Section 75.30 should be repealed.

Section 75.30 of the Revenue and Taxation is repealed.

~~75.30. Whenever the assessor determines that a change in ownership or the completion of new construction has occurred, the assessor shall place a notice of the pending supplemental billing on the roll being prepared and shall notify the auditor, who shall place a notation on the current roll or on a separate document accompanying the current roll that a supplemental billing may be forthcoming.~~